

701—214.19(423) Nonexclusive lists. The following tables list items that are taxable or exempt.

214.19(1) Exempt for agricultural production.

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| adjuvants | irrigation equipment |
| alternators and generators* | kill cones |
| augers* | limestone, agricultural |
| balers | manure spreaders |
| bale transportation equipment | mowers, hay |
| baling wire and binding twine | oil filters |
| batteries for exempt machinery | oil pumps |
| blowers, grain dryer | packing materials |
| brush hogs* | pesticides |
| combines, cornheads, platforms | pickers |
| conveyors, temporary or portable* | plants (seeds) |
| corn pickers | planters |
| crawlers, tractor | plows |
| cultipackers | piston rings |
| cultivators | pruning and picking equipment* |
| discs | replacement parts |
| draft horses | rock pickers |
| drags | rollers* |
| drainage pipe and tile | rotary blade mowers; not lawn mowers |
| dusters* | rotary hoes |
| ensilage cutters | seeders |
| ensilage forks and trucks (a pickup does not qualify) | seed cleaners* |
| farm wagons and accessories | seed planters |
| fertilizer, agricultural | seeds |
| fertilizer spreaders | self-propelled implements |
| filters | shellers* |
| forage harvesters, boxes | silo blowers, unloaders* |
| fuel for grain drying or other agricultural production | sowers |
| gaskets | spark plugs for exempt machinery |
| grain augers, portable* | sprayers* |
| grain drills | spreaders |
| grain dryer, heater and blower only | sprinklers |
| grain planters | subsoilers |
| harrows | surfactants |
| hay conditioners | tillers |
| hay hooks | tires for exempt machinery |

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| hay loaders | tractor chains |
| herbicides | tractors, farm |
| implements customarily drawn or attached to a self-propelled implement | tractor weights |
| insecticides | vegetable harvesters |
| | weeders* |

*Exempt if drawn or attached to a self-propelled farm implement and directly and primarily used in agricultural production or, if portable, used directly and primarily in agricultural production.

214.19(2) *Exempt for dairy and livestock production.*

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| adjuvants | heaters, portable |
| alternators and generators ¹ | hog feeders, portable |
| artificial insemination equipment | hog ringers ³ |
| auger systems | hoof trimmers, portable ³ |
| automatic feeding systems, portable | hypodermic syringes and needles, nondisposable |
| batteries for exempt machinery | implements customarily drawn or attached to a self-propelled implement |
| barn ventilators | incubators, portable |
| bedding materials ² | inlets and inlet systems |
| breeding stock, agricultural | inoculation materials |
| bulk feeding tanks, portable | insecticides |
| bulk milk coolers and tanks, portable | kill cones |
| calf weaners and feeders, portable | livestock feeding, watering and handling equipment, portable |
| cattle feeders, portable | loading chutes, portable |
| chain and rope hoists, portable ¹ | manure brooms, portable ³ |
| chicken pickers, plucking equipment | manure handling equipment, includes front-end and rear-end loaders, portable ³ |
| chick guards | manure scoops, portable ¹ |
| clipping machines, portable ³ | medications |
| conveyors, temporary or portable ¹ | milk coolers, portable |
| cow stalls, portable | milking equipment, includes cans, etc. ³ |
| cow ties, portable | milking machines |
| cow watering and feeding bowls, portable | milk strainers and strainer disks, if not disposable |
| crawlers, tractor | milk tanks, portable |
| currying and oiling machines, portable | pesticides |
| curtains and curtain systems | poultry feeders, portable |
| dehorner | poultry founts, portable |
| domestic fowl | poultry litters, portable |
| draft horses | poultry nests, portable |
| drip systems | refrigerators |
| electric fence equipment, portable | replacement parts |
| fans and fan systems | sawdust ² |
| farm wagons and accessories | self-propelled implements |

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| farrowing houses, crates, stalls, portable | shutters and shutter systems |
| feed | space heaters, portable |
| feed bins, portable | specialized flooring, portable |
| feed carts, portable | sprayers ¹ |
| feed elevators, portable | squeeze chutes, stalls, portable |
| feed grinders, portable | stanchions, portable |
| feed scoops ³ | surfactants |
| feed tanks, portable | tires for exempt machinery |
| feeder chutes, portable | thermometers ³ |
| feeders, portable | tractor chains |
| fence and fencing supplies, temporary or portable | tractors, farm |
| foggers | tractor weights |
| fuel to heat or cool livestock buildings | vacuum coolers |
| gaskets | ventilators |
| gates, portable | water filters, heaters, pumps, softeners, portable |
| gestation stalls, portable | waterers/watering tanks, portable |
| grooming equipment, portable ³ | weaners |
| head gates, portable | wood chips ² |

¹Exempt if drawn or attached to a self-propelled farm implement and directly and primarily used in dairy or livestock production or, if portable, used directly and primarily in dairy or livestock production.

²Exempt when used as livestock and poultry bedding.

³Designed for farm use.

214.19(3) *Exempt for flowering, ornamental, or vegetable plant production.*

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| air-conditioning pads | greenhouse monorail systems* |
| airflow control tubes | greenhouse thermometers |
| atmospheric CO ₂ control and monitoring equipment | handcarts used to move plants |
| backup generators | lighting which provides artificial sunlight |
| bins holding sterilized soil | overhead heating, lighting, and watering systems* |
| control panels for heating and cooling systems* | overhead tracks for holding potted plants* |
| coolers used to chill plants* | plant tables* |
| cooling walls* or membranes | plant watering systems* |
| equipment used to control water levels for subirrigation | portable buildings used to grow plants* |
| fans used for cooling and ventilating* | seeding and transplanting machines |
| floor mesh for controlling weeds | soil pot and soil flat filling machines |
| germination chambers | steam generators for soil sterilization* |
| greenhouse boilers* | warning devices which monitor excess heat or cold |
| greenhouse netting or mesh when used for light and heat control | watering booms |

*Exempt if not real property. "Real property" is defined in Iowa Code section 4.1(13) as "lands, tenements, hereditaments, and all rights thereto and interests therein, equitable as well as legal." See 701—Chapter 219.

214.19(4) *Taxable even if used in agricultural production.*

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| additives | lubricants and fluids |
| air compressors | lumber* |
| air conditioners, unless a replacement part for exempt machinery | marking chalk |
| air tanks | mops |
| antifreeze | motor oils |
| axes | nails |
| barn cleaner, permanent | office supplies |
| baskets | oxygen |
| belt dressing | packing room supplies |
| bins, permanent^ | paint and paint sprayers |
| brooms | pliers |
| buckets | posthole diggers, hand tool |
| building materials* and supplies | poultry brooders, permanent |
| burlap cleaners | poultry feeders, permanent |
| cattle feeders, permanent | poultry nests, permanent |
| cement# | pruning tools |
| chain saws | pumps for household or lawn use |
| cleaning brushes | radios, unless a replacement part for exempt machinery |
| cleansing agents and materials | refrigerators for home use |
| computers (including laptop), for personal use | repair tools |
| computer software | road maintenance equipment |
| construction tools | road scraper |
| concrete# | roofing |
| conveyors, permanent | sanders |
| cow ties, permanent | scrapers |
| ear tags | screwdrivers |
| fence, posts, wire, permanent | shingles |
| field toilets | shovels |
| fire prevention equipment | silos |
| freon | snow fence unless portable and used directly in dairy and livestock production |
| fuel additives | snow plows and snow equipment |
| fuel tanks and pumps | space heaters, permanent |
| garden hoses and rakes | specialized flooring, permanent |
| glass | sprinklers, permanent |
| grain tanks, permanent*^ | stalls, permanent |
| grease | staples |
| grease guns | stanchions, permanent |
| hammers | storage tanks |
| hog rings | tarps |

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| hydraulic fluids | tiling machinery and equipment |
| hypodermic syringes, disposable | tractors, garden |
| lamps | welders |
| lanterns | wheel barrows |
| light bulbs (for household use) | wrenches |

* Contractors and sponsors that purchase building materials, other than grain bin materials, are responsible for paying sales tax to the vendor or supplier or accruing and remitting use tax on those materials.

^ Does not include grain bins used to hold loose grain for drying or storage.

Does not include cement or concrete used in pads or foundations under grain bins.

This rule is intended to implement Iowa Code sections 423.3(6), 423.3(8) and 423.3(11).
[ARC 7870B, IAB 6/17/09, effective 7/22/09; ARC 0466C, IAB 11/28/12, effective 1/2/13; ARC 5098C, IAB 7/15/20, effective 8/19/20; ARC 6508C, IAB 9/7/22, effective 10/12/22]